

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

- v. -

FRANK BUTSELAAR,

Defendant.

S1 22 Cr. 560 (CS)

THE PARTIES' JOINT PROPOSED LIMITING INSTRUCTIONS

DAMIAN WILLIAMS
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-Of Counsel-

PROPOSED LIMITING INSTRUCTIONS

1. **Legal Advice:** I want to clarify that these opinions about US tax law are not being admitted to prove what the law is. I will instruct you on what the law is, and you must follow that instruction when deciding, among other things, whether the income at issue should have been reported to the IRS. These statements are being admitted solely as evidence of the defendant's knowledge of the law and his intent.
2. **Client-3 Evidence:** This evidence does not concern a client whose taxes are the subject of the counts in the Government's indictment. And as I've already told you, the defendant is on trial only for the counts set forth in the Government's indictment. You may consider the evidence related to this client only as evidence of what the defendant knew and intended with respect to the charged conduct. You may put whatever weight you deem appropriate, if any, on this evidence.
3. **Additional Attempts to Mislead:** I am admitting evidence of what the Government contends are untruthful statements by the defendant related to his clients' taxes that are separate from the charged conduct. As I've already told you, the defendant is on trial only for the counts set forth in the Government's indictment. You may consider this evidence to the extent it informs whether the defendant was acting in good faith when he engaged in the conduct underlying the Government's charges. Even if you find that the defendant's statements were untruthful, you may not consider this as evidence that the defendant is of a bad character. Moreover, you may put whatever weight you deem appropriate, if any, on this evidence.
4. **Kramer Levin Engagement:** The witness has been instructed not to testify as to what caused the Kramer Levin law firm to be engaged. That instruction came from me, and you should not speculate as to why Kramer Levin was engaged or why I am instructing you on this issue.
5. **State of Mind (Emails):** These statements are not being admitted for their truth. They are being admitted solely as evidence of [the defendant's knowledge and state of mind] [the state of mind of the speaker].

Dated: White Plains, New York
October 28, 2024

Respectfully submitted,

DAMIAN WILLIAMS
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Southern District of New York

by: /s/
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